



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 2, 2014

Via E-mail

Robert Walter Frei  
Chief Executive Officer  
Gala Global Inc.  
2780 South Jones Blvd. #3725  
Las Vegas, NV 89146

**Re: Gala Global Inc.  
Amendment No. 1 to Form 10-K for the  
Fiscal Year Ended November 30, 2013 filed April 30, 2014  
File No. 333-172744**

Dear Mr. Frei:

We have reviewed your filing and response and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing any information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Form 10-K for the Fiscal Year Ended November 30, 2013

Item 9A. Controls and Procedures, page 3

1. We note your revised disclosures indicate that you were unable to conclude on the effectiveness of your disclosure controls and procedures ("DC&P") as of November 30, 2013. Please complete your assessment and amend your filing to disclose your conclusion as to whether your DC&P were effective or not effective as of November 30, 2013 as required by Item 307 of Regulation S-K, without using qualifying or alternative language. Given the omission of management's report on internal control over financial reporting from your Form 10-K originally filed April 18, 2014, it also appears evident that your disclosure controls and procedures were not effective.

Robert Walter Frei  
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Management's Report on Internal Control over Financial Reporting, page 3

2. Please tell us whether you applied the 1992 COSO Framework or the Updated Framework. In addition, since either framework is acceptable until December 15, 2014, the date COSO will consider the 1992 Framework superseded by the Updated Framework, please disclose the framework applied in your amended filing.

Form 10-Q for the Fiscal Quarter Ended February 28, 2014

Item 4. Controls and Procedures, page 7

Management's Report on Internal Control over Financial Reporting, page 7

3. We note for the quarter ended February 28, 2014 your disclosures indicate that the Company maintained effective internal control over financial reporting, your disclosure controls and procedures were effective, and there were no changes that occurred in your internal control over financial reporting. Please clarify if you have remediated the material weaknesses identified in the amended Form 10-K for the year ended November 30, 2013. To the extent you have remediated the material weaknesses, please amend your filing to provide disclosure of the changes as required by Item 308(c) of Regulation S-K. Otherwise, please explain the inconsistency.

You may contact Myra Moosariparambil at (202) 551-3796 or Craig Arakawa at (202) 551-3650 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining